



Appeals Effectively Representing Your Client – Examination Issues

Appeals Mission

To resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.



Examination Cases

- Non-Docketed
 - 30-Day Letters
 - Innocent Spouse Relief
 - Claims & Audit Reconsiderations
 - Penalty Appeals & Interest Abatements



Examination Cases

- Docketed
 - S-Docketed
 - Regular



When to Appeal

- Law is unclear
- Facts are not well established
- Differing opinions or interpretations of law and/or facts
- Conflicting court decisions (Golsen Rule)



Hearing Your Client's Case

- Campus or Field Appeals Office
- Correspondence
- Telephone
- Face-to-Face Conference



Case Study I

- Non-Docketed – Estate Tax
- Failure to Pay Penalty assessed
- Executor position - emotional distress and reliance on professional advice
- Government position – failure to make payment at time of filing extension



Representing Your Client

- Establishing basis for abatement of penalty
 - Reasonable Cause
 - Ordinary Business Care and Prudence
 - Ignorance of the Law
 - Reliance on Professional Advice
- Opportunity for executor to meet with Appeals Officer



Case Study II

- Docketed Case – full disallowance of casualty loss
- Taxpayer lost all personal and business records
- Taxpayer estimated loss for tax year 2007 return
- Taxpayer failed to substantiate loss and insurance reimbursement during audit



Representing Your Client

- Tax practitioner presented minimal evidence at conference
- Appeals settlement – allowable loss equal to deductible
- Additional evidence tax practitioner could have presented at conference



Getting to Resolution Sooner

- Alternative Dispute Resolution Options
 - Pre-Filing Agreements
 - Early Referral
 - Fast Track Mediation
 - Fast Track Settlement
 - Post-Appeals Mediation



For more information...

Visit Appeals at www.irs.gov/appeals

View an informative video stream
entitled, “Appeals—Today and
Tomorrow”



Careers in Appeals

